

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No 8906 if it does not have the essential character of a vessel of a particular kind.

Additional notes

1. Subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 12, 8902 00 18, 8903 91 10, 8903 92 10, 8904 00 91 and 8906 00 91 are to be taken to apply only to vessels, designed as sea-going, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as sea-going, shall be considered as sea-going vessels regardless of their length.
2. Subheadings 8905 10 10 and 8905 90 10 are to be taken to apply only to vessels and floating docks, designed as sea-going.
3. For the purpose of heading No 8908, the expression 'vessels and other floating structures for breaking up' includes the following articles when presented for breaking up, on condition that they have formed part of their normal equipment:
- spare parts (such as propellers), whether or not in a new condition,
 - movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:			
8901 10	— Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901 10 10	— — Sea-going	Free	Free	GT
8901 10 90	— — Other	8	1,7	p/st
8901 20	— Tankers:			
8901 20 10	— — Sea-going	Free	Free	GT
8901 20 90	— — Other	8	1,7	Ct/l
8901 30	— Refrigerated vessels, other than those of subheading 8901 20:			
8901 30 10	— — Sea-going	Free	Free	GT
8901 30 90	— — Other	8	1,7	Ct/l
8901 90	— Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
8901 90 10	— — Sea-going	Free	Free	GT
	— — Other:			
8901 90 91	— — — Not mechanically propelled	8	1,7	Ct/l
8901 90 99	— — — Mechanically propelled	8	1,7	Ct/l

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products:			
	– Sea-going:			
8902 00 12	– – Of a gross tonnage exceeding 250	Free	Free	GT
8902 00 18	– – Of a gross tonnage not exceeding 250	Free	Free	p/st
8902 00 90	– Other	8	1,7	p/st
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes:			
8903 10	– Inflatable:			
	– – Of a weight not exceeding 100 kg each:			
8903 10 11	– – – Of a weight not exceeding 20 kg each or of a length not exceeding 2,5 m	13	2,7	p/st
8903 10 19	– – – Other	13	2,7	p/st
8903 10 90	– – Other	8	1,7	p/st
	– Other:			
8903 91	– – Sailboats, with or without auxiliary motor:			
8903 91 10	– – – Sea-going	Free	Free	p/st
	– – – Other:			
8903 91 91	– – – – Of a weight not exceeding 100 kg each	13	1,7	p/st
	– – – – Other:			
8903 91 93	– – – – Of a length not exceeding 7,5 m	8	1,7	p/st
8903 91 99	– – – – Of a length exceeding 7,5 m	8	1,7	p/st
8903 92	– – Motor-boats, other than outboard motor-boats:			
8903 92 10	– – – Sea-going	Free	Free	p/st
	– – – Other:			
8903 92 91	– – – – Of a length not exceeding 7,5 m	8	1,7	p/st
8903 92 99	– – – – Of a length exceeding 7,5 m	8	1,7	p/st
8903 99	– – Other:			
8903 99 10	– – – Of a weight not exceeding 100 kg each	13	2,7	p/st
	– – – Other:			
8903 99 91	– – – – Of a length not exceeding 7,5 m	8	1,7	p/st
8903 99 99	– – – – Of a length exceeding 7,5 m	8	1,7	p/st
8904 00	Tugs and pusher craft:			
8904 00 10	– Tugs	Free	Free	—
	– Pusher craft:			
8904 00 91	– – Sea-going	Free	Free	—
8904 00 99	– – Other	8	1,7	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:			
8905 10	– Dredgers:			
8905 10 10	– – Sea-going	Free	Free	p/st
8905 10 90	– – Other	8	1,7	p/st
8905 20 00	– Floating or submersible drilling or production platforms	Free	Free	p/st
8905 90	– Other:			
8905 90 10	– – Sea-going	Free	Free	p/st
8905 90 90	– – Other	8	1,7	p/st
8906 00	Other vessels, including warships and lifeboats other than rowing boats:			
8906 00 10	– Warships	Free	Free	—
	– Other:			
8906 00 91	– – Sea-going	Free	Free	p/st
	– – Other:			
8906 00 93	– – – Of a weight not exceeding 100 kg each	13	2,7	p/st
8906 00 99	– – – Other	8	1,7	p/st
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons):			
8907 10 00	– Inflatable rafts	10	2,7	—
8907 90 00	– Other	10	2,7	—
8908 00 00	Vessels and other floating structures for breaking up ⁽¹⁾	Free	Free	—

⁽¹⁾ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.